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COUNTY OF KAUAI

DEPARTMENT OF FINANCE

**News Release**

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**Reminder: Tax relief programs available for Kaua'i homeowners**

LĪHU'E – County officials are encouraging homeowners to take advantage of the county's real property tax relief programs.

"We want to remind everyone that there are a number of tax relief programs available to Kaua'i homeowners and urge them to apply for these programs," said Director of Finance Ken Shimonishi.

The deadline to apply for the majority of the tax relief programs is Sept. 30, 2016.

The **Home Exemption** program entitles homeowners who own and occupy their property as their principal residence to a \$160,000 deduction from their property assessment. At ages 60 to 69, the amount for this exemption increases to \$180,000, and for those 70 and older, the exemption is \$200,000.

Once a claim for the Home Exemption is filed, no additional action is required on the part of the homeowner unless he has a change in status.

Another tax relief program is the **Additional Home Exemption Relating to Owner-Occupants' Income**, which would enable a homeowner to reduce their net assessed value by an additional \$120,000. To qualify for this, a homeowner's gross income for 2015 must have been \$59,400 or less. Owner-occupants with gross incomes that are equal to or less than \$37,200 may qualify for the **Very Low Income** tax credit program which entitles owners to pay

three percent of their gross income in lieu of property taxes if the amount is lower than the calculated market taxes after all exemptions have been applied. Annual filings are required for this program.

The **Home Preservation Limit** program is designed to assist residents who live in high-value neighborhoods where increased values have significantly outpaced their annual income. This program is available for owner-occupants that have owned their property for at least 10 years, are eligible for Homestead, have a net assessed value of \$750,000 or more, do not own other real estate, and all titleholders have a combined gross income of \$100,000 or less.

Another tax relief program is for property owners who are using their property as a long-term affordable rental. This program allows participants to have their rentals classified as Homestead which has the lowest tax rate.

To be eligible for the **Long Term Affordable Rental** tax relief program, the property must be rented or leased for a minimum of one year at a rate that meets the requirements of the Affordable Rental Guidelines for the County of Kaua'i that are established by the Kaua'i Housing Agency.

**Other tax relief programs** include: Totally Disabled Veterans; Kuleana landowners; persons who are vision- or hearing-impaired; and totally disabled or affected with Hanson's Disease.

Property owners are also encouraged to complete the Property Use Survey as tax classifications are based on property use.

Applications for all tax relief programs can be downloaded from the county's website, [www.kauai.gov](http://www.kauai.gov) or [www.kauapropertytax.com](http://www.kauapropertytax.com).

Paper applications are also available at all of the neighborhood centers on the island and at the Real Property Assessment office located in the Kapulē Building at the Līhu'e Civic Center.

For more information or to inquire about additional exemptions, please contact the Real Property Assessment Division at 241-4224.